



**State of South Carolina**  
**Office of the Inspector General**

June 20, 2018

Case #2018-2812-I

The Honorable Tom Young, Jr.  
South Carolina Senate  
608 Gressette Building  
Columbia, SC 29201

The Honorable Vincent A. Sheheen  
South Carolina Senate  
504 Gressette Building  
Columbia, SC 29201

Re: Limited Review of the John De La Howe School Operations and 2017 Feasibility Report

Dear Senators Young and Sheheen:

The South Carolina Office of the Inspector General (SIG) has completed the limited scope review of the John De La Howe School (JDLHS) jointly requested by each of you on 4/19/2018. The scope of this review was intended to capture a "point in time" status of the school, with specific focus on the financial condition of the school over the past two fiscal years, categorization of expenditures at the school, compliance with state laws and regulations, and a review of the school's internal controls for potential mismanagement of funds. Additionally, the SIG assessed the status of the school acting on the recommendations identified in a 2017 feasibility report of the school.

Enclosed for your review is a summary of the SIG's findings, which is prepared in a bulleted format with a "current status" for each area reviewed. The SIG did not identify any misappropriation of funds during its review. However, given the turnover in JDLHS staff and leadership over the past five years, and the expedited nature of this review, the SIG made the recommendation to have a forensic audit conducted of its finances and inventory. Also enclosed is a detailed cash balance of JDLHS accounts, as of 5/21/2018, further identified as Appendix A in the summary.

I have discussed these findings with Hugh Bland, the newly installed JDLHS Board of Trustees chair, and with Dr. Sharon Wall, the new JDLHS interim superintendent, both were equally receptive to the findings and recommendations set forth in this summary.

If you have any questions concerning these findings I am available to provide a more detailed briefing at your convenience. I can be reached at (803) 896-1287 (direct), or (803) 605-3161 (cell).

Sincerely,

A handwritten signature in cursive script, reading "Brian D. Lamkin".

Brian D. Lamkin  
Inspector General

Enclosures (2)

cc: The Honorable Henry McMaster, Governor of South Carolina  
The Honorable Hugh K. Leatherman, Sr., Senate Finance Committee Chair  
The Honorable W. Brian White, House Ways and Means Committee Chair  
The Honorable Harvey S. Peeler, Jr., Senate Education Committee Interim Chair  
The Honorable Wm. Weston J. Newton, House Legislative Oversight Committee Chair  
Dr. Sharon Wall, Interim Superintendent, John De La Howe School

## Overview of State Inspector General (SIG) Review Process and Findings

On 5/15/2018, the SIG initiated a limited onsite review of John De La Howe School (JDLHS) operations. The onsite review concluded on 5/30/2018, and included interviews with the former interim superintendent and current JDLHS staff (20). The scope of this limited review included:

- Review of JDLHS processes and finances for fiscal year (FY) 2016 through 5/21/2018
- Review of the State Auditor's most recent audit report for JDLHS, year-ended 6/30/2016
- Review of JDLHS Foundation funds and structural organization
- Discussion with the Department of Social Services (DSS) staff on the status of the school as a licensed "Child Caring Institution" and the Wilderness Program
- Discussion with the Student-Centered Education Consulting Group, LLC
- Discussion with the new JDLHS Board of Trustees chair and the new interim superintendent

### JDLHS Issues Identified

- **2017 Feasibility Study:** The former JDLHS Board of Trustees (Board) and former interim superintendent were presented with a 2017 feasibility study conducted by the Student-Centered Education Consulting Group, LLC, on 11/18/2017, and presented with recommendations and options to move JDLHS forward. At the onset of the review, the SIG determined the former Board and former interim superintendent made no decision on the future of JDLHS, had not initiated the development of an implementation plan, and was awaiting action by the General Assembly.

The SIG conducted a comparison of the content in the original feasibility study (155 pages) as presented to the former Board in November 2017, and the 52-page report submitted by JDLHS to the Senate Finance and House Ways and Means committees on 12/1/2017. The discrepancy in the number of pages can be attributed to the larger font size of the print in the original report as this was constructed in a PowerPoint slide presentation format. Normal font sizes were utilized in the report submitted to the legislative committees. The SIG determined one general observation omitted from the report to the legislative committees was:

JDLHS is duplicative of the Wil Lou Gray and Thornwell Schools, school district alternative programs, charter schools, and online education. As such, JDLHS is not cost effective or competitive.

**Current Status** – *On 5/8/2018, the state Senate confirmed Governor McMaster's five new trustees to the Board with terms effective 4/1/2018, and reappointed three members. On 5/29/2018, the new Board dismissed the former interim superintendent, effective 6/1/2018, and appointed a new interim superintendent, effective 6/4/2018. The newly installed Board approved the new interim superintendent to start taking steps to follow the recommendations set forth in the feasibility study.*

- **Student Population:** At the start of this review, JDLHS had 30 residential students. JDLHS ceased accepting new students based on a freeze implemented in February 2018 by the former Board. JDLHS' per student cost, using FY2017 related educational expenses (residential staff, food, educational expenses, housing and tuition), was \$58,365 per student.

**Current Status** – As of 6/1/2018, the school does not have any students. The projected cost savings based on the \$58,365 per student cost for 30 students is \$1,750,950.

- **Overstaffing (Human Capital):** JDLHS received state appropriations for 98 full-time equivalent (FTE) positions, but staffed at 55 FTEs and 7 temporary employees at the onset of this review. As an example, JDLHS hired 18 staff (one temporary) during the FY2018 (7/1/17 – 4/17/18) with salaries totaling \$544,568 for the FTEs, and \$13 per hour for the temporary employee. These new hires included ten human services specialists (one coordinator); as well as, three teacher assistants hired without the need for additional staffing for the children attending the McCormick School District, or for the number of children to comply with DSS requirements. Two marketing staff were hired in January 2018 without a defined strategy and implementation plan for the school based on recommendations in the feasibility study. The majority of the staff commented they were over staffed. One staff member commented, “even though it would affect them, they felt the school should be shut down, and allowed time to fix the buildings, and to hire the proper staffing needed for the school.”

**Current Status** – During this review, the SIG was informed on 6/8/18, that in order to “right size” and staff the agency, JDLHS is seeking assistance from the Division of State Human Resources on conducting a Reduction-In-Force (RIF) of 40 employees, and reducing the staff to 15 key employees to maintain its current operations.

- **DSS Licensure of JDLHS Programs:** The DSS license of JDLHS as a “Child Caring Institution” applied only to the residential program. DSS indicated there were no deficiencies at this time or corrective actions identified for the JDLHS residential program for the past 3 years. Currently, JDLHS is licensed for 100 child residents (10 cottages) of either gender, 12 to 21 years of age.

**Current Status** – JDLHS is up for license renewal in September 2018. In addition, the Wilderness Program was previously included on the overall JDLHS license with DSS as recently as 2015. It was determined the regulations for group homes governing JDLHS’ licensure did not apply to the Wilderness Program. The Wilderness Program was removed from the JDLHS license in 2016. The Wilderness Program does not accept DSS placements, but accepts only private placements.

- **Contract with McCormick School District (MSD):** JDLHS’ accreditation was revoked by the South Carolina Department of Education on 4/12/2016. The JDLHS contract (sole source) with the MSD for the period of 10/18/16 – 6/30/17, amounted to \$465,896 (\$54,814 monthly or \$1,827 per child) for teaching 30 JDLHS children. Three JDLHS teachers and the “family involvement coordinator” traveled to MSD each day to monitor the children. The staff costs were paid by JDLHS. This contract was renegotiated for the 2018-19 school year at \$600 per child monthly, a reduction of nearly \$37,000 per month based on 30 children by the former interim superintendent.

**Current Status** – The current interim superintendent notified the MSD that JDLHS would not be sending students to the McCormick schools for the near future, and terminated this contract between JDLHS and the MSD.

- **Spending Budget:** No detailed spending plan was identified which was tied to a strategic plan.

*The status of expenditures for FY2018 as of 5/21/2018 are detailed below:*

Salaries	\$1,866,496
Fringes	\$783,261
Contractual Svc	\$333,927
Supply And Material	\$265,919
Fixed Charges & Contingency	\$119,354
Travel	\$63,395
Utilities	\$260,575
Benefits & Claims	\$74,959
Total Expenditures	\$3,767,886

JDLHS Cash Accounts balances as of May 21, 2018 included: *(See Appendix A for details)*

General Funds	\$2,265,307
Earmarked Funds	\$836,060
Restricted Funds	\$1,134,529
Federal Funds	\$2,602
Total Funds Available	\$4,238,498

**Current Status** – *The current director of finance (hired in 2016) reported a carry forward amount for FY2018 of \$1,495,568 consisting of \$428,826 in FY2017 carry forward general funds, \$346,473 prior year carry forward general funds and \$720,269 in Education Improvement Act (EIA) restricted funds. The anticipated carry forward for FY2019 will be approximately \$557,010 of general funds in accordance with Proviso 117.23.*

- **Internal Controls:** Internal controls were weak. JDLHS staff by-passed proper procedures to requisition equipment and supplies, used verbal requests with no documentation, and circumvented the approval process. In addition, blanket purchase orders were regularly used by the maintenance and farm staff at numerous hardware stores without proper oversight.

**Current Status** – *Internal controls implemented with the current director of finance improved the processes and reduced expenses. The use of blank purchase orders was reduced from 26 to 15, and used for purchases such as: postage, phones, copier services, elevator maintenance, alarm service, garbage removal, food, gas, training, and drug testing.*

- **Inventory Control:** There was no inventory control of assets, IT, and maintenance equipment prior to the hiring of the current director of finance. The maintenance staff over-purchased and stock piled supplies and equipment. Several staff commented that JDLHS equipment was used in possible side businesses by staff. This could not be verified during this limited review. The FY2016 State Auditor's Report on applying Agreed Upon Procedures (AUP) of the accounting records and internal controls of JDLHS conducted by Green, Finney & Horton, LLP, also denoted the school did not perform an annual inventory of its capital assets for FY2016, and the agency was not compliant with the SC Code of Laws Section 10-1-140.



**Current Status** – JDLHS completed an annual inventory upon arrival of the current director of finance.

- **Funds Collected:** Funds owed to JDLHS from its various programs and sales to the public were collected by the area managers, and did not flow through the business office. One such example, which occurred during the SIG's onsite review, pertained to the rental of a large tent to a local church for \$100. The rental agreement (dated 5/8/2018 and signed by the former interim superintendent) was unknown to the business office prior to the SIG's interviews of maintenance personnel on 5/16/2018, at which time the maintenance supervisor provided the SIG a copy of the rental agreement.

**Current Status** – The current director of finance implemented procedures to ensure all funds were paid within the finance area, a daily log was maintained of monies received, and area managers were no longer allowed to accept monies. While the tent has been returned, the JDLHS business office has not received the \$100 rental fee.

- **JDLHS Children's Activity Account:** JDLHS completed the FY2012 - FY2015 Bank Account and Transparency Accountability Reports, which were submitted to the State Fiscal Accountability Authority, and the Comptroller General's Office (CGO) in accordance with the Appropriations Act, Proviso 117.83. However, as of 5/21/18, the reports for activity during FY2016 and FY2017 were not submitted to the CGO. The year-end account balance for FY2016 and FY2017 was \$66,360 and \$69,680 respectively.

**Current Status** – The former director of finance did not instruct the current director of finance this report was to be submitted to the CGO. The report was submitted to the State Fiscal Accountability Authority and the CGO on 5/22/18, at the direction of the SIG.

- **FY2017 Fees and Fines Report:** This report was not posted as required by Proviso 117.74, which states the report must be posted on the agency's website annually by 9/1.

**Current Status** – The Fines and Fees report was posted on the agency's website on 5/9/18 at the direction of the SIG. The chart below details the funds JDLHS received during FY2016 and FY2017. JDLHS 2017 Fines and Fees Report

<b><u>Fines and Fees Report</u></b>	<b><u>FY2017</u></b>	<b><u>FY2016</u></b>	<b><u>Inc+/Dec-</u></b>	<b><u>%</u></b>
a. Parents - tuition payments	\$21,048.65	\$38,953.62	\$17,904.97	-46%
b. Alternative education program – Abbeville	\$0.00	\$35,000.00	\$35,000.00	-100%
Funding transfer from Other Schools	\$24,799.10	\$21,306.57	\$3,492.53	16%
c. Staff housing payments	\$4,066.42	\$8,112.00	-\$4,045.58	-50%
c. Sale of meals - public & staff	\$9,214.50	\$12,551.54	-\$3,337.04	-27%
c. Sale of meals - staff & catering events	\$0.00	\$110.00	-\$110.00	-100%
d. Sale of nursery plants	\$12,331.22	\$7,341.00	\$4,990.22	68%
Agricultural sales	\$30.00	\$375.00	-\$345.00	-92%
Rental of rooms for events	\$525.00	\$465.00	\$60.00	13%
	<u>\$72,014.89</u>	<u>\$124,214.73</u>	<u>-\$52,199.84</u>	<u>-42%</u>

- a. Decreased based on student enrollment decline from 85 to 30 due to school loss of accreditation.

- b. The MOU with Abbeville School District was not renewed. Abbeville now has its own alternative education program.
  - c. Decreased based on large reduction of teaching staff.
  - d. Sale of nursery plants increased due to renewed focus on farm operations.
- **Opportunities to Generate Income:** Many of the employees commented that nursery sales of plants and flowers, farm proceeds, and use of rental property (weddings/receptions; training rooms) could generate lucrative income for the school.

**Current Status** – During FY2018, \$76,533 in timber sales was reported (timber had not been harvested in 5 years); sales from nursery plants was \$9,488; and sale of meals was \$5,323. The nursery sales during FY2017 was \$12,331, an increase of 68% from FY2016 (\$7,341).

- **Food Supplies:** The former cafeteria staff purchased \$4,000 - \$5,000 of food each week. Stored food product dating to 1999 was discarded when new cafeteria management and the current finance director were hired. Many of the staff ate free and took food home. Cafeteria staff maintained an IOU box, that was not properly maintained or payments made. Students received free/reduced meals at MSD (breakfast & lunch) under the Title I program. JDLHS prepared after school snacks, dinner, after dinner snacks, and the weekend meals for the students and staff. Meals were allowed for direct care staff.

**Current Status** – Cafeteria food expenditures were reduced from \$163,000 in FY2016 to \$44,000 in FY2018 (73%). The cafeteria staff cooks for about 40 people normally, six direct staff in the evening. Staff cut back on ordering to \$800 weekly, and now only keep a week's supply for an emergency. The current director of finance implemented a meal ticket program and cameras to monitor the cafeteria, which significantly reduced costs associated with meals.

- **Staff Housing:** There were no signed lease agreements for the 14 staff housed in JDLHS cottages. The rent also included utilities, water, and property insurance. Rent ranged from \$50 - \$400 per month. The amounts determined by the former interim superintendent were subjectively assigned/no scale for the different amounts (\$50; \$100; \$130; \$135; \$150; \$200; \$287.50; \$400).

In addition, payments for seven employees were in the arrears totaling \$9,032, with \$7,542 in arrears over 90 days. Five employees no longer employed by the agency left a balance due of \$6,180 (one person for \$3,554).

**Current Status** – No decision has been made at this time on whether JDLHS will write-off the debt or seek other methods to recapture these funds.

- **Accounts Receivables:** For calendar year 2017 (ending 12/31/2017), the school reported \$101,198.70 in accounts receivable delinquent over 60 days required by Proviso 117.34 (Debt Collection Report). Of this amount, \$98,311.78 were delinquent from multiple years of uncollected student tuitions which resulted from the reduction in residential students; and the remaining \$2,886.92 was from past due rental housing payments.

**Current Status** – JDLHS will write-off the debt.

- **Review of Contractual Services Expenditures:** The SIG reviewed a sample of contractual services expenditures documentation for proper approval, validity, and reasonableness. The

sampled expenses represented 77% of the overall total expenditures for FY2016 – FY2018 as of 5/21/2018. There was an approximate \$331,000 increase in expenditures during FY2017 mainly due to the contract with the MSD, and another \$109,000 increase in FY2018. Otherwise, JDLHS experienced a reduction in its general expenses from FY2016 – FY2018.

	FY2015-16	FY2016-17	FY2017-18	Total
Total Expenses	\$ 385,854.12	\$691,554.23	\$ 282,312.74	\$ 1,359,721.09
Sample Value	\$ 318,695.05	\$554,965.62	\$ 167,516.69	\$ 1,041,177.36
Sample %	83%	80%	59%	77%

**Current Status** *Reductions in expenses were observed in general repair services, and professional services due to the processes revamped by the current director of finance.*

- **Review of Supplies and Materials Expenditures:**

The SIG reviewed a sample of supply and material expenditures documentation for proper approval, validity, and reasonableness. The sampled expenses represented 74% of the overall total expenditures for FY2016 – FY2018 as of 5/21/2018. There was an increase in data processing supplies (95%) related to the one-time costs (\$147,000) applicable to Edmentum Software and SC Virtual Online. These software packages were purchased to assist the students in their educational training when the school lost its accreditation. Other increases observed during FY2017 included emphasis of farm and agricultural expansion. Reductions in expenses included: food costs (49%), maintenance supplies (30%), and gasoline (66%).

	FY2015-16	FY2016-17	FY2017-18	Total
Total Expenses	\$358,639.12	\$372,291.83	\$249,609.35	\$980,540.30
Sample Value	\$302,702.82	\$296,545.08	\$126,974.03	\$726,221.93
Sample %	84%	80%	51%	74%

**Current Status** *Reductions in expenses were due to monitoring of purchases and leased vehicles usage, installation of cameras, and processes revamped by the current director of finance.*

- **Credit Card Usage:** Credit card usage in FY2017 increased 55% over FY2016 due to maintenance repairs and expenses related to the Wilderness Program. SIG conducted a sampling of expenditures for reasonableness and noted nothing unusual. The sample of expenses represented 22% of the overall total of these expenditures for FY2016 – FY2018 as of 5/21/2018.

Credit Card Usage	FY2015-16	FY2016-17	FY2017-18
Total Expenses	\$13,087.89	\$20,346.43	\$18,881.46
Sample Value	\$2,099.90	\$2,922.54	\$4,188.62
Sample %	16%	14%	22%

- **Travel Costs:** JDLHS travel expenses were reviewed for reasonableness using the CGO's Travel and Registration Expenditures reports, and additional information was obtained from the CGO and JDLHS. During the course of the review, it was noted that prior year expenses applicable to a grant from FY2009 were recorded in the non-state employee travel expenses account in FY2016



totaling \$8,214.06. These expenses were applied by the former director of finance to close out the grant. These expenses were excluded from the FY2016 non-state employee travel figure below.

<u>Travel Costs</u>	<u>FY2017</u>	<u>FY2016</u>	<u>Inc+/Dec-</u>
State Employee Reimbursements	\$10,811.71	\$23,731.77	-54%
Non-State Employee Travel Expenses	\$3,566.29	\$1,138.67	213%
Total Travel Expenses	<u>\$14,378.00</u>	<u>\$24,870.44</u>	-42%

**Current Status** – JDLHS staff travel costs during FY2017 compared to FY2016 were significantly decreased based on loss of teachers, and strengthened approval processes implemented by the current director of finance.

- **Maintenance:** Given the age of the buildings and the lack of proper maintenance, buildings were leaking and mold was reported, which posed potential health hazards to staff and students, as well as the possibility of litigation if not addressed. The maintenance staff (6) lacked proper supervision and did not proactively address needed repairs nor performed preventive maintenance.

**Current Status** – An assessment of repairs needed for the JDLHS buildings and the Wilderness Program was recently conducted by Quackenbush Architects. Based on 2015 costs the estimated costs of repairs totaled nearly \$4.1M (consider 3% to 5% escalation annually for future costs).

- **Hazardous Materials:** In November 1988, inspectors with Davis and Floyd Engineers found asbestos containing materials (ACM) in the JDLHS campus buildings. Accordingly, an asbestos operation, maintenance, and repair plan was prepared in order to manage ACM or bring suspected ACM in compliance with Asbestos Hazard Emergency Response Act (AHERA) regulations. The AHERA required schools to inspect buildings for asbestos-containing materials, make asbestos management plans, and take action to prevent and reduce asbestos exposure risks.

The ACM plan required:

- periodic surveillance every six months and three year inspections of known ACM to be conducted to monitor any changes in its conditions and re-evaluate response actions;
- a staff person be assigned as the designated asbestos program manager that is accredited to carry out the asbestos management plan; and
- an operation and maintenance plan, lab reports, response actions, and locations of ACM should be kept in a permanent file and open for inspection.

**Current Status** – JDLHS provided no evidence of any additional inspections conducted by the agency since the 1988 inspection, and JDLHS had no staff certified in ACM procedures.

The Budget and Control Board (B&CB) Construction and Planning Unit administered a survey of the JDLHS facilities in 2002 as a part of the Statewide Asbestos Survey. JDLHS interacted with the contracted firm, F&ME Consultants. The surveys provided pertinent information about suspect materials, sample locations, and testing results. At that time, the B&CB offered a variety of facility-related services to include project management, design, construction, construction monitoring, feasibility studies, and preventative maintenance programs.

**Current Status** – JDLHS provided no further evidence of any preventive maintenance program development in relation to this survey administered in 2002.

**Other Issues Noted**

- **Lack of Communication:** The last staff meeting the former interim superintendent held was in January 2018. Staff indicated information was not shared at that meeting regarding the status of the school. With no action plan presented, and uncertainty surrounding the school, people began leaving the agency.
- **Low Morale:** Antagonistic working environment in several of the areas: maintenance, farm, and residential services. Not a healthy work environment.
- **Staff Bonuses:** During FY2016, (8/17/15) the former agency head received an \$800 bonus, contrary with state law.
- **JDLHS Procedures Manual and website:** The manual had not been revised since 2007. In addition, the website data is outdated and includes information referring to FY2014, such as, "During the 2013-14 school year, Brice School students earned an Absolute Improvement Rating of 4.5 out of a possible 5.0, a substantial improvement from the previous school year."

**JDLHS Foundation**

- **JDLHS and the Foundation Relationship:** There is no fiscal policy or operating agreement between the JDLHS and the Foundation detailing the responsibilities of both parties, and the use of JDLHS staff for Foundation business. The Foundation by-laws referenced "the fund can be used at the discretion of the Superintendent of JDLHS." (Risk Factor)
- **Single Signature Authority:** JDLHS president had single signature check writing authority, and maintained the Foundation's banking records (two accounts totaling \$25,000). (Risk Factor)
- **Authorized personnel:** The two new marketing persons hired on 1/2/18, were authorized personnel on both the Foundation Business Account (\$19,000) and the Money Market account (\$5,000). (Risk Factor)

**Feasibility Study**

- Costs included in the study were accurately computed.
- Salary costs were based on Aiken County School positions for 2015 school year.

**Recommendations**

- Decide on the vision/mission, strategic plan and develop an implementation plan
- Conduct a forensic audit for expenditures and revenue prior to FY2017
- Conduct a desk audit of position requirements and performance
- Develop a maintenance plan for JDLHS buildings, with consideration given to an increase in maintenance staffing, or hiring contractors to ensure the work is properly and timely performed
- Retain mission critical employees; ensure accountability among staff
- Provide monthly reports on the status of JDLHS to the SIG; and to the JDLHS Board

APPENDIX A

JOHN DE LA HOWE SCHOOL  
SUMMARY REVIEW

SC OFFICE OF THE INSPECTOR GENERAL

2018-2812-1

**John de la Howe School**  
**Cash Accounts Balances as of**  
**21-May-18**

<u>Fund</u>	<u>Fund Name</u>	<u>Fund Purpose</u>	<u>Cash Balance by Fund Type</u>				
			<u>GOF</u>	<u>Earmarked</u>	<u>Restricted</u>	<u>Federal</u>	<u>Total</u>
10010000	General Fund	State Appropriations - Operating Expenses	1,918,834	-	-	-	1,918,834
10010021	General Fund	Carry Forward Set Aside Projects	346,473				346,473
30267000	Payroll Liabilities - SAP	OHR Payroll Accounting	-	-	-	-	-
30350000	Operating Revenue	Agency Operating Expenses		479,201			479,201
30530000	Timber Sales	As Designated by Board	-	190,054	-	-	190,054
30990000	Bequests	Agency Operating Expenses		1,511			1,511
31520000	ARRA - Medicaid Assistance	Agency Operating Expenses	-	-	-	-	-
35210000	Grants - Non Federal	Agency Operating Expenses	-	9,138	-	-	9,138
37640000	Medicaid Assistance Payable	Agency Operating Expenses	-	8,236	-	-	8,236
37190000	Alternative Education	Agency Operating Expenses	-	70,550	-	-	70,550
38530000	SCEIS Agency Set Aside	SCEIS Charges	-	-	-	-	-
39078000	Capital Project	Dining Hall Repair Project Expenses	-	-	-	-	-
39580000	Sale of Assets	Agency Operating Expenses	-	27	-	-	27
39590000	Farm Proceeds	Farm Operating Expenses	-	19,122	-	-	19,122
39600000	Sale of Meals	Dining Hall Operating Expenses	-	39,722	-	-	39,722
39H20000	FY10 Increased Enforcement	Agency Operating Expenses	-	18,499	-	-	18,499
40507000	McCann Scholarship	Accredited Colleges/Vocational Schools	-	-	195,261	-	195,261
43940000	Grady Oliver Trust	Direct/Indirect Benefit of the Children	-	-	1,242	-	1,242
43810000	Education Lottery	Education Initiatives/Operating Expenses	-	-	1,618	-	1,618
44230000	McKenzie Nickles, Inc.	Birthday/Graduation/Work Program	-	-	176,214	-	176,214
45610000	Branch Scholarship	Post High School Training - Christian/Human Serv	-	-	79,907	-	79,907
47360000	S. Wilson Trust, Inc.	As Deemed Proper	-	-	46,241	-	46,241
49730000	EIA	Teacher Salary Supplement/Prof Development	-	-	634,046	-	634,046
50020000	Consolidated Federal	Teacher Quality/Neglected&Delinquent Programs	-	-	-	-	-
59570000	National School Lunch Program	National School Lunch Program	-	-	-	2,602	2,602
<b>Current Cash Available</b>			<b>2,265,307</b>	<b>836,060</b>	<b>1,134,529</b>	<b>2,602</b>	<b>4,238,498</b>